

**PROCESS FOR THE PREPARATION OF DIOXANE ACETIC ACID ESTERS****ABSTRACT**

Process for the preparation of an ester of formula (1), wherein R<sup>1</sup> represents a leaving group, CN, OH or a COOR<sup>5</sup> group, R<sup>3</sup> and R<sup>4</sup> each independently represent a 1-3 C alkyl group, and R<sup>2</sup> and R<sup>5</sup> each independently represent an ester residue, wherein the corresponding salt with formula (2), wherein M represents H or an alkali (earth) metal in an inert solvent is contacted with an acid chloride forming agent to form the corresponding acid chloride, and the acid chloride is contacted with an alcohol with formula R<sup>2</sup>OH in the presence of N-methylmorpholine. Preferably M represents an alkali metal, and R<sup>2</sup> represents an alkyl group, particularly a t.-butyl group. (1), (2)

